



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET
MAUSTON, WI 53948

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY**Utility Address:** 303 MANSION STREET
MAUSTON, WI 53948**When was utility organized?** 1/1/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DEVIN WILLI**Title:** CITY ADMINISTRATOR**Office Address:**303 MANSION STREET
MAUSTON, WI 53948**Telephone:** (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES, LLP**Title:****Office Address:** KIESLING ASSOCIATES, LLPP.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES, LLP**Title:****Office Address:** KIESLING ASSOCIATES, LLPP.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 1/1/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LANNY GLEASON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**303 MANSION STREET
MAUSTON, WI 53948**Telephone:** (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:**

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:DAVE CHERRY
VIVIAN GABOWER
RENOLD GIBEAUT
BEN HARRISON
BARB HOILIEN
RICHARD NOE
DAVE PELTON, MAYOR
GENE RAMER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	618,776	596,585	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	310,015	320,350	2
Depreciation Expense (403)	83,582	73,425	3
Amortization Expense (404-407)	0		4
Taxes (408)	31,730	30,854	5
Total Operating Expenses	425,327	424,629	
Net Operating Income	193,449	171,956	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	193,449	171,956	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	21,065	19,602	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	21,065	19,602	
Total Income	214,514	191,558	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	214,514	191,558	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	87,417	62,210	14
Amortization of Debt Discount and Expense (428)	5,042	6,158	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	13,163	7,226	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	105,622	75,594	
Net Income	108,892	115,964	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	442,185	326,221	20
Balance Transferred from Income (433)	108,892	115,964	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	104,348		25
Total Unappropriated Earned Surplus End of Year (216)	446,729	442,185	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
OPERATING & RESTRICTED DEBT SERVICE	21,065	5
Total (Acct. 419):	21,065	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
TRANSFER TO MUNICIPALITY	104,348	12
Total (Acct. 439)--Debit:	104,348	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	618,776	0	0	0	618,776	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	618,776	0	0	0	618,776	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	152,553		152,553	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	152,553	0	152,553	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,416,213	4,300,053	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	439,876	355,046	2
Net Utility Plant	3,976,337	3,945,007	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	6,881	30,120	6
Special Funds (125)	187,507	191,549	7
Total Other Property and Investments	194,388	221,669	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	234,575	230,816	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	164,038	164,038	10
Customer Accounts Receivable (142)	97,822	99,657	11
Other Accounts Receivable (143)	100	176	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,736	25,158	14
Materials and Supplies (150)	30,575	30,862	15
Prepayments (165)	912	864	16
Other Current and Accrued Assets (170)	1,350	1,350	17
Total Current and Accrued Assets	543,108	552,921	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,065	70,019	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	67,065	70,019	
Total Assets and Other Debits	4,780,898	4,789,616	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	976,020	976,020	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	446,729	442,185	23
Total Proprietary Capital	1,422,749	1,418,205	
LONG-TERM DEBT			
Bonds (221)	1,625,600	1,685,400	24
Advances from Municipality (223)	328,697	252,633	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,954,297	1,938,033	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	6,200	27,459	28
Payables to Municipality (233)	41,710	41,710	29
Customer Deposits (235)			30
Taxes Accrued (236)	19,260	35,040	31
Interest Accrued (237)	7,480	7,871	32
Other Current and Accrued Liabilities (238)	9,079	6,426	33
Total Current and Accrued Liabilities	83,729	118,506	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,320,124	1,314,872	41
Total Liabilities and Other Credits	4,780,899	4,789,616	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,416,213	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,416,213	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	439,876	0	0	0	10
Total Accumulated Provision	439,876	0	0	0	
Net Utility Plant	3,976,337	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	355,046				355,046	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	83,582				83,582	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,435				3,435	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	296				296	10
Other credits (specify):						11
					0	12
Total credits	87,313	0	0	0	87,313	13
Debits during year						14
Book cost of plant retired	2,483				2,483	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,483	0	0	0	2,483	19
Balance End of Year	439,876	0	0	0	439,876	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	30,575	30,862	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>30,575</u>	<u>30,862</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MRB	2,447	Amort	30,588	1
1995 MRB	2,353	Amort	8,928	2
1996 G.O. Debt	166	Amort	1,493	3
1996 MRB	77	Amort	3,020	4
Deferred Amortization	0	n/a	23,036	5
Total			67,065	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	976,020	1
Changes during year (explain):		
NONE		2
Balance end of year	976,020	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND 1993	10/14/1993	12/01/2003	4.00%	190,000	1
REVENUE BOND 1995	12/01/1995	12/01/2009	5.00%	860,000	2
REVENUE BOND 1996	11/25/1996	12/01/2035	5.00%	575,600	3
Total Bonds (Account 221):				1,625,600	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION DEBT	06/01/1991	12/01/2001	6.00%	24,169	1
UNPAID TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	199,528	2
1996 GENERAL OBLIGATION DEBT	11/01/1996	12/01/2006	5.00%	105,000	3
Total for Account 223				328,697	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	35,040	1
Accruals:		
Charged water department expense	31,731	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	31,731	
Taxes paid during year:		
County, state and local taxes	35,040	6
Social Security taxes	11,534	7
PSC Remainder Assessment	937	8
Other (explain):		
NONE		9
Total payments and other debits	47,511	
Balance end of year	19,260	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 MRB'S	758	9,018	9,092	684	1
1995 MRB'S	4,031	48,268	48,373	3,926	2
1996 MRB'S	2,561	30,131	30,234	2,458	3
Subtotal	7,350	87,417	87,699	7,068	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	521	5,698	5,807	412	4
GENERAL OBLIGATION STREET EQUIPT.		5,552	5,552	0	5
GENERAL OBLIGATION		1,913	1,913	0	6
Subtotal	521	13,163	13,272	412	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	7,871	100,580	100,971	7,480	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,314,872					1,314,872	1
Add credits during year:							
For Services	5,252					5,252	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,320,124	0	0	0	0	1,320,124	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	949,314					949,314	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR CONSTRUCTION	6,881	2
Total (Acct. 124):	6,881	
Special Funds (125):		
DEBT REDEMPTION FUND	17,014	3
RESERVE FUND	89,735	4
DEPRECIATION FUND	50,533	5
BOND RESERVE	30,225	6
Total (Acct. 125):	187,507	
Notes Receivable (141):		
ADVANCE TO TID 3 FOR CONSTRUCTION	164,038	7
Total (Acct. 141):	164,038	
Customer Accounts Receivable (142):		
Water	97,822	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	97,822	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	100	14
Total (Acct. 143):	100	
Receivables from Municipality (145):		
SEWER-METER ALLOCATION (1997)	8,089	15
DUE FROM GENERAL-PFP	5,647	16
Total (Acct. 145):	13,736	
Prepayments (165):		
PREPAID INSURANCE	912	17
Total (Acct. 165):	912	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
LOAN TO WATER FROM GENERAL	40,000	20
OVERPAYMENT OF PFP	1,710	21
Total (Acct. 233):	41,710	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,358,133	0	0	0	4,358,133	1
Materials and Supplies	30,718	0	0	0	30,718	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	397,461	0	0	0	397,461	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,317,498	0	0	0	1,317,498	6
Other (specify):					0	7
Average Net Rate Base	2,673,892	0	0	0	2,673,892	
Net Operating Income	193,449	0	0	0	193,449	8
Net Operating Income as a percent of						
Average Net Rate Base	7.23%	N/A	N/A	N/A	7.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	976,020	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	444,457	3
Other (Specify):		4
Total Average Proprietary Capital	1,420,477	
Net Income		
Net Income	108,892	5
Percent Return on Proprietary Capital	7.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

NO SIGNIFICANT SERVICE EXTENSIONS IN 1997

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 7, 1998

Mr. Devin Willi, Administrator
Mauston Municipal Water Utility
303 Mansion Street
Mauston, WI 53948-1329

Re: 1997 Analytical Review File DWCCA-3450-RL

Dear Mr. Willi:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of page iv, we noted your comment of no utility commission. Please provide at least one name of the city council.
2. During our review of page F-12, we noted column (a) was not provided for account 181. Please provide debt issue to which the amount written off is related.
3. In the future, when completing the Bond schedule, page F-14, and Notes Payable schedule, page F-15, please provide the year as a four digit number, and interest rate as a decimal. For example 5.125% would be reported as .05125.
4. On page W-11, we noted a year was entered as the location in the Sources of Water supply-Ground Water schedule. Please provide location, and continue this procedure in the future.
5. During our review of the Mains schedule, page W-14, we noted Main Function, column (b), was not provided. Please provide this information in all future reports.
6. During our review of plant in service schedule, page W-8, we noted a large unexplained addition to account 393, transportation equipment. Please explain this addition.
7. During our review, we noted dollars reported as an addition to main, in plant, page W-8, column (c), line 27, however, in the mains schedule, page W-14, there were no mains added, column (e). Please explain.
8. During our review of the Services schedule, page W-15, we noted 1 service removed. Please explain why no dollars are reported in plant for this retirement, page W-9, column (e), line 29.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:\\LX01\DWCCA\COMPL\ROSELEE\3450 mauston.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	607,865	1
Total Sales of Water	607,865	
Other Operating Revenues		
Forfeited Discounts (470)	1,558	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,353	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,911	
Total Operating Revenues	618,776	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,093	8
Pumping Expenses (620-625)	18,960	9
Water Treatment Expenses (630-635)	25,141	10
Transmission and Distribution Expenses (640-655)	107,725	11
Customer Accounts Expenses (901-904)	46,093	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	110,003	14
Total Operation and Maintenance Expenses	310,015	
Other Operating Expenses		
Depreciation Expense (403)	83,582	15
Amortization Expense (404-407)		16
Taxes (408)	31,730	17
Total Other Operating Expenses	115,312	
Total Operating Expenses	425,327	
NET OPERATING INCOME	193,449	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,171	59,299	230,774	4
Commercial	202	63,661	130,617	5
Industrial	19	14,360	29,021	6
Total Metered Sales to General Customers (461)	1,392	137,320	390,412	
Private Fire Protection Service (462)	1		20,190	7
Public Fire Protection Service (463)	1		175,647	8
Other Sales to Public Authorities (464)	27	9,334	21,616	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,421	146,654	607,865	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	175,647	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	175,647	
Forfeited Discounts (470):		
Customer late payment charges	1,558	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,558	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,089	10
Other (specify):		
MISCELLANEOUS REVENUE	1,264	11
Total Other Water Revenues (474)	9,353	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,093	4
Total Source of Supply Expenses	2,093	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,960	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	18,960	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	22,066	11
Operation Supplies and Expenses (632)	3,075	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	25,141	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	33,890	14
Operation Supplies and Expenses (641)	1,328	15
Maintenance of Distribution Reservoirs and Standpipes (650)	500	16
Maintenance of Mains (651)	13,632	17
Maintenance of Services (652)	10,628	18
Maintenance of Meters (653)	42,475	19
Maintenance of Hydrants (654)	5,272	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	107,725	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	18,453	22
Accounting and Collecting Labor (902)	20,613	23
Supplies and Expenses (903)	7,027	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	46,093	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,952	27
Office Supplies and Expenses (921)	777	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,316	30
Property Insurance (924)	11,274	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	47,100	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	6,315	36
Maintenance of General Plant (935)	5,269	37
Total Administrative and General Expenses	110,003	
Total Operation and Maintenance Expenses	310,015	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		11,534	3
PSC Remainder Assessment		936	4
Other (specify): tax equivalent authorized by muni		19,260	5
Total tax expense		31,730	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
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NONE

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	201,738		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	201,738	0	
PUMPING PLANT			
Land and Land Rights (320)	6,941		12
Structures and Improvements (321)	163,612		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	159,284		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	329,837	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	7,265		23
Total Water Treatment Plant	7,265	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			201,738	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	201,738	
PUMPING PLANT				
Land and Land Rights (320)			6,941	12
Structures and Improvements (321)			163,612	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			159,284	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	329,837	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,265	23
Total Water Treatment Plant	0	0	7,265	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			60	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	199,326		26
Transmission and Distribution Mains (343)	2,647,544	5,086	27
Fire Mains (344)			28
Services (345)	447,295	5,250	29
Meters (346)	137,119	1,117	30
Hydrants (348)	235,415	2,260	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	3,666,759	13,713	
GENERAL PLANT			
Land and Land Rights (389)	255		33
Structures and Improvements (390)	16,809		34
Office Furniture and Equipment (391)	6,076	250	35
Computer Equipment (391.1)	14,400		36
Transportation Equipment (392)	16,664		37
Stores Equipment (393)	40,250	104,680	38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	94,454	104,930	
Total utility plant in service directly assignable	4,300,053	118,643	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	4,300,053	118,643	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			199,326 26
Transmission and Distribution Mains (343)			2,652,630 27
Fire Mains (344)			0 28
Services (345)			452,545 29
Meters (346)	2,135		136,101 30
Hydrants (348)	348		237,327 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,483	0	3,677,989
GENERAL PLANT			
Land and Land Rights (389)			255 33
Structures and Improvements (390)			16,809 34
Office Furniture and Equipment (391)			6,326 35
Computer Equipment (391.1)			14,400 36
Transportation Equipment (392)			16,664 37
Stores Equipment (393)			144,930 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	199,384
Total utility plant in service directly assignable	2,483	0	4,416,213
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,483	0	4,416,213

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,306	16,306	1
February			14,825	14,825	2
March			16,738	16,738	3
April			17,895	17,895	4
May			17,137	17,137	5
June			17,162	17,162	6
July			18,051	18,051	7
August			17,792	17,792	8
September			15,911	15,911	9
October			16,065	16,065	10
November			14,084	14,084	11
December			14,808	14,808	12
Total for year	0	0	196,774	196,774	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,399	14
Other utility use explanation:					15
HYDRANT FLUSHING, FLOODING ICE RINK, MAIN & SERVICE					
Water pumped into distribution system				194,375	16
Less: Water sold				146,654	17
Losses and unaccounted for				47,721	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
CONSTRUCTION AND WATER MAIN BREAK					
Maximum gallons pumped by all methods in any one day during reporting year				1,096,000	21
Date of maximum: 4/22/1997					22
Cause of maximum:					23
HIGH DEMAND DAY, HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				308,000	24
Date of minimum: 11/30/1997					25
Total KWH used for pumping for the year				305,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY 58 SOUTH	3	350	18	470,000	Yes	1
ATTEWELL STREET	4	350	18	470,000	Yes	2
KENNEDY STREET	5	350	1	806,400	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE	5
Year Installed	1965	1983	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	900	560	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL	9
Year Installed	1965	1983	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	MILE BLUFF		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1978		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	190		10
			11
Total capacity in gallons	500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	75				75
M	D	2.000	110				110
M	D	4.000	2,517				2,517
P	D	4.000	0				0
A	D	6.000	12,196				12,196
M	D	6.000	47,652				47,652
P	D	6.000	4,427				4,427
M	D	8.000	8,670				8,670
P	D	8.000	2,086				2,086
P	D	10.000	14,506				14,506
M	D	12.000	4,032				4,032
P	D	12.000	24,981				24,981
Total Within Municipality			121,252	0	0	0	121,252
Total Utility			121,252	0	0	0	121,252

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	985				985		1
P	1.000	1				1		2
M	1.000	255				255		3
M	1.500	29				29		4
P	2.000		1			1		5
M	2.000	44			1	45		6
P	4.000	2				2		7
M	4.000	10				10		8
M	6.000	4				4		9
M	8.000	9				9		10
M	10.000	4				4		11
Total Utility		1,343	1	0	1	1,345	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,418		43	9	1,384	155	1
0.750	25		2	(5)	18	1	2
1.000	47		5	(2)	40	4	3
1.250	0				0		4
1.500	30	1	5		26	13	5
2.000	22	1	4	(3)	16	2	6
3.000	11		1		10	7	7
4.000	8		1	1	8	4	8
Total:	1,561	2	61	0	1,502	186	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,190	128	8	16		42	1,384	1
0.750		10	6	1		1	18	2
1.000		26	4	5		5	40	3
1.250							0	4
1.500		20	2	2		2	26	5
2.000		8	1	6		1	16	6
3.000		3		5		2	10	7
4.000		2	1	3		2	8	8
Total:	1,190	197	22	38	0	55	1,502	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	215	1	2		214	2
Total Fire Hydrants	215	1	2	0	214	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	214
Number of distribution system valves end of year:	352
Number of distribution valves operated during year:	214

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Page W-2 Line 6

Industrial Sales increased do to an additional customer being added.

Water Operation & Maintenance Expenses (Page W-05)

Line 11 - Chemicals

Significant expense level increase caused by increased usage of caustic soda and significant price increase

Line 19 - Maintenance of Meters

Maintenance of meters reflects aggressive replacement and testing of meters

Line 21 - Maintenance of Other Plant

In 1996 there was added distribution maintenance

Line 23 - Accounting and Collecting Labor

The utility implemented new rates for allocating labor in 1997

Line 27 - Administrative and General Salaries

The utility implemented new rates for allocating labor in 1997

Line 30 - Outside Services Employed

In 1996 there were additional legal expenses

Line 36 - Transportation Expenses

In 1996 there were higher maintenance and repair expenses

Property Tax Equivalent (Water) (Page W-07)

A resolution to adopt the revenue method of calculating the utility tax equivalent for the city of Mauston Water Utility introduced and adopted this 20th day of October, 1994 by the common council of the city of Mauston

The city of Mauston has set the tax equivalent at 3.19% of revenues. This amount has been approved by the WPSC.

Water Utility Plant in Service (Page W-08)

Account 393 addition is for a grader/loader/backhoe for the utility.
